

# FYE 2009 Review - Annual Financial Report

School District: Bellevue Independent  
 Audit Firm Name: Bertke & Sparks CPAs Inc  
 Date: 2/16/2010  
 1st Audit Reviewer: Jeffrey Coulter  
 2nd Audit Reviewer:

Date Generated: February 19, 2010 3:31:51 PM

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 1 (General) (110)						
Revenue (Local) - 1XXX	2,422,902.63	2,357,967.86	64,934.77	2,357,968.00	-0.14	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	955,119.00	-955,119.00	0.00	955,119.00	
Revenue (State) - 3XXX (Not 3900)	2,707,676.80	2,707,676.80	0.00	3,662,796.00	-955,119.20	
Revenue (Federal) - 4XXX	19,397.63	20,724.39	-1,326.76	20,724.00	0.39	
Total Revenues	5,149,977.06	6,041,488.05	-891,510.99	6,041,488.00	0.05	
Expenditures-Not including Transfers Out or On Behalf	4,948,832.56	4,948,832.56	0.00	5,903,951.00	-955,118.44	
Expenditures-On Behalf	0.00	955,119.00	-955,119.00	0.00	955,119.00	
Total Expenditures	4,948,832.56	5,903,951.56	-955,119.00	5,903,951.00	0.56	
Excess (Deficiency) of Revenues Over Expenditures	201,144.50	137,536.49	63,608.01	137,537.00	-0.51	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	2,034.57	2,034.57	0.00	2,035.00	-0.43	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	15,397.75	15,397.75	0.00	15,398.00	-0.25	
Total Other Financing Sources, Uses and Transfers	-13,363.18	-13,363.18	0.00	-13,363.00	-0.18	
Net Change in Fund Balance	187,781.32	124,173.31	63,608.01	124,174.00	-0.69	
Beginning Fund Balance - July 1	1,522,244.33	1,522,244.33	0.00	1,589,259.00	-67,014.67	Unexplained difference in beginning balance and not matching last years ending balance
Ending Balance - June 30	1,710,025.65	1,646,417.64	63,608.01	1,713,433.00	-67,015.36	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 1						
On-Behalf Revenues by Fund	0.00	955,119.00	-955,119.00	0.00	955,119.00	Financial Audit Report does not breakout On Behalf Revenues among funds
On-Behalf Expenditures by Fund	0.00	955,119.00	-955,119.00	0.00	955,119.00	Financial Audit Report does not breakout On Behalf Expenditures among funds
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 2 (Special Revenue) (220)						
Revenue (Local) - 1XXX	29,960.41	1,250.00	28,710.41	1,250.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX (not 3900)	301,500.45	277,443.01	24,057.44	277,443.00	0.01	
Revenue (Federal) – 4XXX	544,770.91	690,240.55	-145,469.64	690,240.00	0.55	
Total Revenues	876,231.77	968,933.56	-92,701.79	968,933.00	0.56	
Expenditures-Not including Transfers Out and not 0280	984,331.31	984,331.31	0.00	984,331.00	0.31	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	984,331.31	984,331.31	0.00	984,331.00	0.31	
Excess (Deficiency) of Revenues Over Expenditures	-108,099.54	-15,397.75	-92,701.79	-15,398.00	0.25	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	15,397.75	15,397.75	0.00	15,398.00	-0.25	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	15,397.75	15,397.75	0.00	15,398.00	-0.25	
Net Change in Fund Balance	-92,701.79	0.00	-92,701.79	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-92,701.79	0.00	-92,701.79	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 2						
Revenue (State) - 3900 (On-Behalf Payments) not project 168X	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments) project 168X only	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf without object 168X	0.00	0.00	0.00	0.00	0.00	
Expenditures-On Behalf with object 168X only	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 310 (Capital Outlay) (310)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	71,623.00	71,623.00	0.00	71,623.00	0.00	
Total Revenues	71,623.00	71,623.00	0.00	71,623.00	0.00	
Expenditures-Not including Transfers Out	53,964.57	53,964.57	0.00	53,965.00	-0.43	
Total Expenditures	53,964.57	53,964.57	0.00	53,965.00	-0.43	
Excess (Deficiency) of Revenues Over Expenditures	17,658.43	17,658.43	0.00	17,658.00	0.43	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	17,658.43	17,658.43	0.00	17,658.00	0.43	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	17,658.43	17,658.43	0.00	17,658.00	0.43	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 320 (Building) (320)						
Revenue (Local) - 1XXX	0.00	187,487.00	-187,487.00	187,487.00	0.00	
Revenue (State) – 3XXX	67,849.00	67,849.00	0.00	67,849.00	0.00	
Total Revenues	67,849.00	255,336.00	-187,487.00	255,336.00	0.00	
Expenditures-Not including Transfers Out	292,168.78	249,550.00	42,618.78	249,550.00	0.00	
Total Expenditures	292,168.78	249,550.00	42,618.78	249,550.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	-224,319.78	5,786.00	-230,105.78	5,786.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-224,319.78	5,786.00	-230,105.78	5,786.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	-224,319.78	5,786.00	-230,105.78	5,786.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 360 (Construction) (360)						
Revenue (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) – 3XXX	41,291.20	41,291.20	0.00	41,291.00	0.20	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) – 4XXX	0.00	0.00	0.00	0.00	0.00	
Total Revenues	41,291.20	41,291.20	0.00	41,291.00	0.20	
Expenditures-Not including Transfers Out	903,556.55	903,556.55	0.00	903,556.00	0.55	
Expenditures-On Behalf	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	903,556.55	903,556.55	0.00	903,556.00	0.55	
Excess (Deficiency) of Revenues Over Expenditures	-862,265.35	-862,265.35	0.00	-862,265.00	-0.35	
Other Financing Sources - Not Transfers In - Not 52XX	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	-862,265.35	-862,265.35	0.00	-862,265.00	-0.35	
Beginning Fund Balance - July 1	0.00	0.00	0.00	866,087.00	-866,087.00	Unexplained difference in beginning balance and not matching last years ending balance
Ending Balance - June 30	-862,265.35	-862,265.35	0.00	3,822.00	-866,087.35	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Fund 360						
On-Behalf Revenues by Fund	0.00	0.00	0.00	0.00	0.00	
On-Behalf Expenditures by Fund	0.00	0.00	0.00	0.00	0.00	
Difference	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 400 - Debt Service Fund						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 410 - Debt Service Fund - SFCC						
Revenue Local (1XXX)	0.00	0.00	0.00	0.00	0.00	
Revenue State (3XXX)	0.00	0.00	0.00	0.00	0.00	
Total Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures - Not Including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Expenditures	0.00	0.00	0.00	0.00	0.00	
Excess (Deficiency) of Revenues Over Expenditures	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Not Transfers In	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Total Other Financing Sources, Uses and Transfers	0.00	0.00	0.00	0.00	0.00	
Net Change in Fund Balance	0.00	0.00	0.00	0.00	0.00	
Beginning Fund Balance - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Balance - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Governmental Funds						
Total Revenues - Governmental Funds	6,206,972.03	7,378,671.81	-1,171,699.78	7,378,671.00	0.81	Refer to differences in Governmental Funds
Total Expenditures - Governmental Funds	7,182,853.77	8,095,353.99	-912,500.22	8,095,353.00	0.99	
Excess (Deficiency) of Revenues Over Expenditures - Governmental Funds	-975,881.74	-716,682.18	-259,199.56	-716,682.00	-0.18	
Total Other Financing Sources, Uses and Transfers - Governmental Funds	2,034.57	2,034.57	0.00	2,035.00	-0.43	
Net Change in Fund Balance - Governmental Funds	-973,847.17	-714,647.61	-259,199.56	-714,647.00	-0.61	
Beginning Fund Balance - July 1 - Governmental Funds	1,522,244.33	1,522,244.33	0.00	2,455,346.00	-933,101.67	
Ending Fund Balance - June 30 - Governmental Funds	548,397.16	807,596.72	-259,199.56	1,740,699.00	-933,102.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service - Funds 51 and 81 (510) (810)						
Operating Revenue - Not Interest Income (Local) - 1XXX	109,948.46	105,808.46	4,140.00	105,808.00	0.46	
Total Operating Revenues	109,948.46	105,808.46	4,140.00	105,808.00	0.46	
Expenditures-Not including Transfers Out or On-behalf	315,305.98	317,511.06	-2,205.08	335,208.00	-17,696.94	
Expenditures-On Behalf	0.00	15,662.00	-15,662.00	0.00	15,662.00	
Expenditures - Depreciation Only (Fund 81)	0.00	734.28	-734.28	734.00	0.28	
Total Operating Expenses	315,305.98	333,907.34	-18,601.36	335,942.00	-2,034.66	Refer Pg 16 Financial Audit Report
Operating Income (Loss)	-205,357.52	-228,098.88	22,741.36	-230,134.00	2,035.12	
Non-Operating Revenue - Interest Income Only (Local) - 1510	533.89	533.89	0.00	534.00	-0.11	
Revenue (State) – 3XXX	0.00	4,140.00	-4,140.00	19,802.00	-15,662.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	15,662.00	-15,662.00	0.00	15,662.00	
Donated Commodities – 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	237,048.00	251,266.00	-14,218.00	251,266.00	0.00	
Revenue (Other) - Not transfers In– 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Revenue Fund 81 (All)	0.00	0.00	0.00	0.00	0.00	
Expenditures Fund 81 - Not Depreciation	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	237,581.89	271,601.89	-34,020.00	271,602.00	-0.11	
Other Financing Sources - Transfers In Only – 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	2,034.57	2,034.57	0.00	0.00	2,034.57	Refer Pg 16 Financial Audit Report
Net Transfers In (Out)	-2,034.57	-2,034.57	0.00	0.00	-2,034.57	
Change in Net Assets	30,189.80	41,468.44	-11,278.64	41,468.00	0.44	
Beginning Net Assets - July 1	51,243.05	51,243.05	0.00	53,971.00	-2,727.95	Unexplained difference in beginning balance and not matching last years ending balance
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Fund 51 and 81 Ending Net Assets - June 30	81,432.85	92,711.49	-11,278.64	95,439.00	-2,727.51	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Operations - Fund 52						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Expenditures - Depreciation Only (Fund 81)	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education operations - Fund 54						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Operating Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	



	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Funds - 5X						
Operating Revenue - Not Interest Income (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Total Operating Revenues	0.00	0.00	0.00	0.00	0.00	
Expenditures-Not including Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Operating Expenses	0.00	0.00	0.00	0.00	0.00	
Operating Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Revenue - Interest Income Only (Local) - 1510	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3XXX	0.00	0.00	0.00	0.00	0.00	
Revenue (State) - 3900 (On-Behalf Payments)	0.00	0.00	0.00	0.00	0.00	
Revenue (Federal) - 4XXX, not 4550	0.00	0.00	0.00	0.00	0.00	
Revenue (Other) - Not transfers In- 5XXX	0.00	0.00	0.00	0.00	0.00	
Expenditures Other - Not Transfers Out	0.00	0.00	0.00	0.00	0.00	
Total Non-Operating Revenues (Expenses) Before Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Sources - Transfers In Only - 52XX Transfers	0.00	0.00	0.00	0.00	0.00	
Other Financing Uses - Transfers Out Only	0.00	0.00	0.00	0.00	0.00	
Net Transfers In (Out)	0.00	0.00	0.00	0.00	0.00	
Net Income (Loss)	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Proprietary Funds						
Total Operating Revenues - Proprietary Funds	109,948.46	105,808.46	4,140.00	105,808.00	0.46	Refer to differences in Proprietary Funds
Total Operating Expenses - Proprietary Funds	315,305.98	333,907.34	-18,601.36	335,942.00	-2,034.66	
Operating Income (Loss) - Proprietary Funds	-205,357.52	-228,098.88	22,741.36	-230,134.00	2,035.12	
Total Non-Operating Revenues (Expenses) Before Transfers - Proprietary Funds	237,581.89	271,601.89	-34,020.00	271,602.00	-0.11	
Net Transfers In (Out) - Proprietary Funds	-2,034.57	-2,034.57	0.00	0.00	-2,034.57	
Net Income (Loss) - Proprietary Funds	30,189.80	41,468.44	-11,278.64	41,468.00	0.44	
Net Assets, July 1, 2008 - Proprietary Funds	51,243.05	51,243.05	0.00	53,971.00	-2,727.95	
Net Assets, June 30, 2009 - Proprietary Funds	81,432.85	92,711.49	-11,278.64	95,439.00	-2,727.51	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fiscal Agent Funds - Fund 6X						
Additions (Local) - 1XXX	0.00	0.00	0.00	0.00	0.00	
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Total Deductions	0.00	0.00	0.00	0.00	0.00	
Change in Net Assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Trust and Agency Funds - Fund 7XXX						
Additions (Local) - 1XXX	6,489.12	6,489.12	0.00	3,077.00	3,412.12	Refer to Pg 19 Financial Audit Report
Additions (State) – 3XXX	0.00	0.00	0.00	0.00	0.00	
Total Additions	6,489.12	6,489.12	0.00	3,077.00	3,412.12	
Deductions	2,552.83	2,552.83	0.00	2,553.00	-0.17	
Total Deductions	2,552.83	2,552.83	0.00	2,553.00	-0.17	
Change in Net Assets	3,936.29	3,936.29	0.00	524.00	3,412.29	
Beginning Net Assets - July 1	46,117.66	42,705.98	3,411.68	46,118.00	-3,412.02	
Ending Net Assets - June 30	50,053.95	46,642.27	3,411.68	46,642.00	0.27	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fiduciary Funds						
Total Additions - Fiduciary Funds	6,489.12	6,489.12	0.00	3,077.00	3,412.12	Refer to differences in Fiduciary Funds
Total Deductions - Fiduciary Funds	2,552.83	2,552.83	0.00	2,553.00	-0.17	
Change in Net Assets - Fiduciary funds	3,936.29	3,936.29	0.00	524.00	3,412.29	
Beginning Net Assets July 1 - Fiduciary Funds	46,117.66	42,705.98	3,411.68	46,118.00	-3,412.02	
Ending Net Assets - June 30 - Fiduciary Funds	50,053.95	46,642.27	3,411.68	46,642.00	0.27	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Fund 51 On-Behalf Payments Comparison						
Fund 51 - On-Behalf Revenues	0.00	15,662.00	-15,662.00	0.00	15,662.00	Financial Audit Report does not breakout On Behalf Revenues among funds
Fund 51 - On-Behalf Expenditures	0.00	15,662.00	-15,662.00	0.00	15,662.00	Financial Audit Report does not breakout On Behalf Expenditures among funds
Fund 51 - Difference On-Behalf Revenues to Expenditures	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Depreciation Expense (0740)						
Depreciation Expense - Fund 8	0.00	281,509.28	-281,509.28	281,509.00	0.28	Refer Pg 29-30 Note D Financial Audit Report
Depreciation Expense - Fund 81	0.00	734.28	-734.28	734.00	0.28	Refer Pg 16 and 29-30 Note D Financial Audit Report

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
On-Behalf Payments Comparison - Total All Funds						
On-Behalf Payments (AFR - KDE Web)	0.00	970,781.00	-970,781.00	970,780.94	0.06	Refer to KDE Website for On Behalf Payments
On-Behalf Payments (Audit)	0.00	0.00	0.00	0.00	0.00	Refer to Pg 33 Financial Audit Report report a Total of \$970,781 for On Behalf Payments
On-Behalf Payments (Audit - KDE Web)	0.00	-970,781.00	970,781.00	-970,780.94	-0.06	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Government Assets - Fund 8						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	281,509.28	-281,509.28	0.00	281,509.28	
Change Total assets	0.00	-281,509.28	281,509.28	0.00	-281,509.28	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-281,509.28	281,509.28	0.00	-281,509.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Food Service Assets - Fund 81						
Additions	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Deductions	0.00	734.28	-734.28	0.00	734.28	
Change Total assets	0.00	-734.28	734.28	0.00	-734.28	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	-734.28	734.28	0.00	-734.28	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Day Care Assets - Fund 82						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Adult Education Assets - Fund 84						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Total Assets - July 1, 2008	0.00	0.00	0.00	0.00	0.00	
Total Assets - June 30, 2009	0.00	0.00	0.00	0.00	0.00	

	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Other Enterprise (Proprietary) Fund Assets - Fund 8X						
Additions	0.00	0.00	0.00	0.00	0.00	
Deductions	0.00	0.00	0.00	0.00	0.00	
Change Total assets	0.00	0.00	0.00	0.00	0.00	
Beginning Net Assets - July 1	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30	0.00	0.00	0.00	0.00	0.00	
	Un-audited AFR	Audited AFR	Difference	Audit Report	Difference	Comments
Total Fixed Assets						
Total Additions - Fixed Assets	0.00	0.00	0.00	0.00	0.00	These are not being reviewed at this time
Total Deductions - Fixed Assets	0.00	282,243.56	-282,243.56	0.00	282,243.56	
Change in Total Fixed Assets	0.00	-282,243.56	282,243.56	0.00	-282,243.56	
Beginning Net Assets - July 1 - Fixed Assets	0.00	0.00	0.00	0.00	0.00	
Ending Net Assets - June 30 - Fixed Assets	0.00	-282,243.56	282,243.56	0.00	-282,243.56	